

## **MINUTES**

### **MONTANA SENATE 58th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN BOB DEPRATU**, on January 29, 2003 at 9:02 A.M., in Room 405 Capitol.

#### **ROLL CALL**

**Members Present:**

Sen. Bob DePratu, Chairman (R)  
Sen. Bob Story Jr., Vice Chairman (R)  
Sen. Jerry W. Black (R)  
Sen. John C. Bohlinger (R)  
Sen. Jon Ellingson (D)  
Sen. Jim Elliott (D)  
Sen. Bill Glaser (R)  
Sen. Dan Harrington (D)  
Sen. Walter McNutt (R)  
Sen. Mike Taylor (R)  
Sen. Ken Toole (D)

**Members Excused:** None.

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Shirley Herrin, Committee Secretary

**Please Note:**

**Video-taped Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. A video-taped recording of the meeting is available from the Montana Historical Society.

**Committee Business Summary:**

Hearing & Date Posted: HB 58, 1/23/2003; HB 59, 1/22/2003;  
HB 106, 1/23/2003  
Executive Action: HB 58, HB 188

**HEARING ON HB 106**

**Sponsor:** REP. RON ERICKSON, HD 64, Missoula

**Opening Statement by Sponsor:**

9:03 REP. ERICKSON opened on HB 106 - "Revise provisions relating to inheritance and estate taxes".

**Proponents' Testimony:**

9:06 Charlena Toro, Department of Revenue

**Opponents' Testimony:** None

**Questions from Committee Members and Responses:**

9:13 SENATOR ELLIOTT questioned Charlena Toro

9:15 SENATOR ELLINGSON questioned Charlena Toro, who referred the question to Kurt Alme, Director, Dept of Revenue.

**Closing by Sponsor:**

9:18 REP. RON ERICKSON closed on HB 106

**HEARING ON HB 58**

**Sponsor:** REP. RON ERICKSON, HD 64, Missoula

**Opening Statement by Sponsor:**

9:20 REP. RON ERICKSON opened on HB 58 - "Standardize relationship of when tax return due and payment of tax due.

**Proponents' Testimony:**

9:21 Don Hoffman, Department of Revenue

9:22 Jane Egan, Executive Director, MT Society of CPA's

**Opponents' Testimony:** None

**Questions from Committee Members and Responses:** None

**Closing by Sponsor:**

9:23 REP. RON ERICKSON closed on HB 58.

**EXECUTIVE ACTION ON HB 58**

**Motion/Vote:** SEN. HARRINGTON moved that HB 58 BE CONCURRED IN.  
Motion carried unanimously.

**HEARING ON HB 59**

**Sponsor:** REP. RON ERICKSON, HD 64, Missoula

**Opening Statement by Sponsor:**

9:24       **REP. ERICKSON** opened on HB 59 - "Revise elderly homeowner tax credit - 5 year time period - DOR record request.

**Proponents' Testimony:**

9:25       Don Hoffman, Dept. of Revenue

**Opponents' Testimony:** None.

**Questions from Committee Members and Responses:**

9:26       SENATOR STORY questioned REP. ERICKSON regarding the need for a fiscal note.  
9:27       SENATOR ELLIOTT questioned Don Hoffman  
9:28       SENATOR GLASER questioned Don Hoffman  
9:32       SENATOR ELLINGSON questioned Don Hoffman

**Closing by Sponsor:**

9:33       **REP. ERICKSON** closed on HB 59.

**EXECUTIVE ACTION ON HB 59 - NONE TAKEN**

**Questions from Committee Members and Responses:**

9:35       SENATOR ELLIOTT questioned Don Hoffman. He then retracted his agreement to take Executive Action on the bill today. The committee decided to wait for a Fiscal Note.  
  
9:38       **SENATOR DE PRATU** asked **SENATOR ELLINGSON** to work with the Department of Revenue on an amendment for HB 106.

**EXECUTIVE ACTION ON HB 188**

**Motion:**

9:40       **SEN. TOOLE** moved that **HB 188 BE CONCURRED IN.**

**Discussion:**

9:41       **SENATOR GLASER** made a statement.  
9:41       **SENATOR STORY** made a statement.

**Vote:** Motion carried 10- 2 with ELLIOTT and GLASER voting no.

**ADJOURNMENT**

Adjournment: 9:44 A.M.

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SEN. BOB DEPRATU, Chairman

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SHIRLEY HERRIN, Secretary

BD/SH

**EXHIBIT (tas19aad)**